

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Garner</div> <div>CITY OF <u>Garner</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204100400000</div> <div>City of Garner</div> <div>135 West 5th Street</div> <div>Garner, IA 50438</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,253,510		1,253,510	1,272,563
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,253,510		1,253,510	1,272,563
Delinquent property taxes		0		0	
TIF revenues		473,503		473,503	475,875
Other city taxes		353,687	0	353,687	286,082
Licenses and permits		39,399	0	39,399	34,730
Use of money and property		87,659	8,922	96,581	86,547
Intergovernmental		599,546	0	599,546	782,806
Charges for fees and service		446,774	895,616	1,342,390	1,403,967
Special assessments		12,872	0	12,872	10,700
Miscellaneous		396,520	25,619	422,139	857,363
Other financing sources		1,092,151	0	1,092,151	1,817,059
Total revenues and other sources		4,755,621	930,157	5,685,778	7,027,692
Expenditures and Other Financing Uses					
Public safety		524,268	0	524,268	540,043
Public works		640,095	0	640,095	736,746
Health and social services		5,145	0	5,145	5,455
Culture and recreation		680,840	0	680,840	730,698
Community and economic development		711,953	0	711,953	983,433
General government		223,088	0	223,088	258,420
Debt service		476,193	0	476,193	476,193
Capital projects		223,589	0	223,589	1,308,099
Total governmental activities expenditures		3,485,171	0	3,485,171	5,039,087
Business type activities		0	854,626	854,626	921,768
Total ALL expenditures		3,485,171	854,626	4,339,797	5,960,855
Other financing uses, including transfers out		702,619	226,662	929,281	1,310,059
Total ALL expenditures/And other financing uses		4,187,790	1,081,288	5,269,078	7,270,914
Excess revenues and other sources over (Under) Expenditures/And other financing uses		567,831	-151,131	416,700	-243,222
Beginning fund balance July 1, 2014		2,003,074	1,160,829	3,163,903	3,163,903
Ending fund balance June 30, 2015		2,570,905	1,009,698	3,580,603	2,920,681
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 153,631 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 3,219,542	Other long-term debt		\$ 0
Revenue debt		\$ 2,150,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 273,143			
			General obligation debt limit		\$ 8,783,345
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/11/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Daisy Huffman		→	641	923-2588	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/10/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Garner						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	752,202	262,055		239,253			1,253,510			1,253,510	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	752,202	262,055		239,253	0		1,253,510		T01	1,253,510	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	752,202	262,055		239,253	0	0	1,253,510			1,253,510	6				
7	TIF revenues			473,503				473,503		T01	473,503	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	17,268	6,022		4,642			27,932		T15	27,932	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		325,755					325,755		T09	325,755	14				
15	TOTAL OTHER CITY TAXES	17,268	331,777	0	4,642	0	0	353,687	0		353,687	15				
16	Section B - LICENSES AND PERMITS	39,399						39,399		T29	39,399	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	8,572	6,447					15,019	8,922	U20	23,941	18				
19	Rents and royalties	72,640						72,640		U40	72,640	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	81,212	6,447	0	0	0	0	87,659	8,922		96,581	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants		203,221					203,221		B50	203,221	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	203,221	0	0	0	0	203,221	0		203,221	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Garner						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		325,361					325,361		C46	325,361	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,569						2,569		C89	2,569	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	16,881	5,887		4,538			27,306		C89	27,306	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	19,450	331,248	0	4,538	0	0	355,236	0		355,236	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	25,994						25,994		D89	25,994	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	15,095						15,095		D89	15,095	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	41,089	0	0	0	0	0	41,089	0		41,089	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	60,539	534,469	0	4,538	0	0	599,546	0		599,546	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	296,761	A91	296,761	73				
74	Sewer							0	538,485	A8Ø	538,485	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	163,818						163,818		A81	163,818	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Garner						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	60,370	A80	60,370	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	400						400		A50	400	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	4,889						4,889		A89	4,889	99				
100	Park, recreation, and cultural charges	277,667						277,667		A61	277,667	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	446,774	0	0	0	0	0	446,774	895,616		1,342,390	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	12,872						12,872		U01	12,872	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	1,816						1,816		U99	1,816	109				
110	Sale of property and merchandise	16,949						16,949		U11	16,949	110				
111	Fines	1,982						1,982		U30	1,982	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	40,640						40,640			40,640	113				
114	Reimbursements	142,993	173,505	18,635				335,133	25,619		360,752	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	204,380	173,505	18,635	0	0	0	396,520	25,619		422,139	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Garner					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,614,646	1,308,253	492,138	248,433	0	0	3,663,470	930,157		4,593,627	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	202	88,126					88,328		NR	88,328	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			74,542				74,542		NR	74,542	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	214,949	185,084			223,589		623,622			623,622	127
128	Internal TIF loans and transfers in		80,216		225,443			305,659			305,659	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	215,151	353,426	74,542	225,443	223,589	0	1,092,151	0		1,092,151	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,829,797	1,661,679	566,680	473,876	223,589	0	4,755,621	930,157		5,685,778	132
133												133
134	Beginning fund balance July 1, 2014	1,063,819	913,899	10,019	15,337			2,003,074	1,160,829		3,163,903	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,893,616	2,575,578	576,699	489,213	223,589	0	6,758,695	2,090,986		8,849,681	136
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Garner							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	301,265	121,198					422,463		E62	422,463	2
3	Purchase of land and equipment	12,660						12,660		G62	12,660	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	51,052	2,723					53,775		E24	53,775	13
14	Purchase of land and equipment	1,310						1,310		G24	1,310	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	9,092	1,003					10,095		E32	10,095	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	23,159						23,159		E66	23,159	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	806						806		E32	806	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	399,344	124,924	0	0	0	0	524,268			524,268	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Garner		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	45,242	226,608					271,850		E44	271,850	42
43	Purchase of land and equipment		140,030					140,030		G44	140,030	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		41,802					41,802		E44	41,802	48
49	Traffic control safety — Current operation		582					582		E44	582	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		38,325					38,325		E44	38,325	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		12,637					12,637		E81	12,637	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	134,869						134,869		E81	134,869	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	180,111	459,984	0	0	0	0	640,095			640,095	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Garner							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	5,145						5,145		E32	5,145	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,145	0	0	0	0	0	5,145			5,145	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Garner		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	121,570	17,087					138,657		E52	138,657	122
123	Purchase of land and equipment	1,886						1,886		G52	1,886	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	139,062	9,360					148,422		E61	148,422	127
128	Purchase of land and equipment	89,568						89,568		G61	89,568	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	43,484	4,490					47,974		E61	47,974	130
131	Purchase of land and equipment	8,371						8,371		G61	8,371	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,500						3,500		E03	3,500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	196,929						196,929		E61	196,929	135
136	Other culture and recreation	45,533						45,533		E61	45,533	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	649,903	30,937	0	0	0	0	680,840			680,840	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	19,445						19,445		E89	19,445	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	7,823	65,567	101,829				175,219		E89	175,219	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		376,181	4,624				380,805		E50	380,805	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	32,308	5,020					37,328		E89	37,328	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			99,156				99,156		E89	99,156	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	59,576	446,768	205,609	0	0	0	711,953			711,953	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Garner						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	15,238	1,027					16,265		E29	16,265	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	85,982	39,574					125,556		E23	125,556	162
163	Purchase of land and equipment	1,703						1,703		G23	1,703	163
164	Elections — Current operation	1,073						1,073		E89	1,073	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	56,457						56,457		E25	56,457	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,076	568					12,644		E31	12,644	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	3,403						3,403		E89	3,403	171
172	Other general government — Current operation	5,987						5,987		E89	5,987	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	181,919	41,169	0	0	0	0	223,088			223,088	176
177	Section G — DEBT SERVICE				476,193			476,193			476,193	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	476,193	0	0	476,193			476,193	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						223,589		223,589			223,589	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	223,589	0	223,589			223,589	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	223,589	0	223,589			223,589	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,475,998	1,103,782	205,609	476,193	223,589	0	3,485,171			3,485,171	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Garner					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								231,933	E91	231,933	198
199	Purchase of land and equipment							5,814	G91		5,814	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							313,576	E80		313,576	201
202	Purchase of land and equipment							11,303	G80		11,303	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							30,556	E80		30,556	230
231	Purchase of land and equipment							7,784	G80		7,784	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Garner						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								253,660		253,660	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								854,626		854,626	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,475,998	1,103,782	205,609	476,193	223,589	0	3,485,171	854,626		4,339,797	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	71,905	325,055					396,960	226,662	NE	623,622	255
256	Internal TIF loans/repayments and transfers out			305,659				305,659			305,659	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	71,905	325,055	305,659	0	0	0	702,619	226,662		929,281	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,547,903	1,428,837	511,268	476,193	223,589	0	4,187,790	1,081,288		5,269,078	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		528,128	65,431	13,020			606,579			606,579	264
265	Committed	759,293	618,613					1,377,906			1,377,906	265
266	Assigned							0			0	266
267	Unassigned	586,420						586,420			586,420	267
268	Total Governmental	1,345,713	1,146,741	65,431	13,020	0	0	2,570,905			2,570,905	268
269	Proprietary								1,009,698		1,009,698	269
270	Total ending fund balance June 30, 2015	1,345,713	1,146,741	65,431	13,020	0	0	2,570,905	1,009,698		3,580,603	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,893,616	2,575,578	576,699	489,213	223,589	0	6,758,695	2,090,986		8,849,681	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Garner

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 22,076
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

2000 \$

897,783

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 2,328,000	29U	39U 178,000	49U	49U	49U 2,150,000	49U	I89 69,840
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Rec Center	19U 1,840,000	29U	39U 170,000	49U 1,670,000	49U	49U	49U	I89 71,263
10. Aquatic Center (REC loan)	19U 90,000	29U	39U 30,000	49U 60,000	49U	49U	49U	I89
11. Fire Truck	19U 21,199	29U	39U 21,199	49U	49U	49U	49U	I89 636
12. Appropriated Dev Rebates	19U 105,550	29U 273,143	39U 105,550	49U	49U 273,143	49U	49U	I89
13. Aquatic Center	19U 1,575,000	29U	39U 160,000	49U 1,415,000	49U	49U	49U	I89 22,095
14. Touchstone Gas Extension	19U	29U 74,542	39U	49U 74,542	49U	49U	49U	I89
Total long-term debt	5,959,749	347,685	664,749	3,219,542	273,143	2,150,000	0	163,834
61V \$								
64V \$								

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		3,734,234	3,734,234

REMARKS

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Continued on next page

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